



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Division of Program Compliance – Audits Branch
1600 9th Street, Sacramento, CA 95814
(916) 445-1554, FAX (916) 445-1588

March 5, 2009

Lauri A. Hunner, LCSW, Director
County of Siskiyou Behavioral Health Services
2060 Campus Drive
Yreka, CA 96097

Dear Ms. Hunner:

AUDIT REPORT – COUNTY OF SISKIYOU BEHAVIORAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Siskiyou County Behavioral Health Services for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

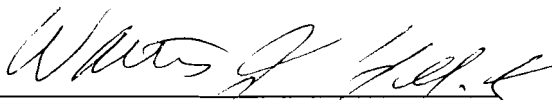
NET PROGRAM COSTS

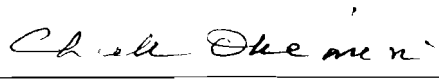
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 3,576,645	\$ 3,197,034	\$ (379,611)
Federal Share of Healthy Families/Medi-Cal	\$ 16,603	\$ 15,698	\$ (905)
State General Funds EPSDT Due State	\$ 1,902,000	\$ 1,698,893	\$ (203,107)

Lauri A. Hunner, LCSW, Director
County of Siskiyou Behavioral Health Services
March 5, 2009
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If you disagree with any of the results of this audit, you may request an informal appeal conference. This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,


WALTER J. HILL, JR., MBA, EA
Chief of Audits


CHUKWUEMEKA OKEMIRI, CPA
Supervisor, Northern Region Audits

Enclosures

Certified Mail

SCHEDULE 1

SISKIYOU COUNTY BEHAVIORAL HEALTH
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2004

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch 2a)	\$ 2,086,639	\$ (110,428)	\$ 1,976,211
HEALTHY FAMILIES - FFP	(Sch 2a)	16,603	(905)	15,698
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 2,103,242</u>	<u>\$ (111,333)</u>	<u>\$ 1,991,909</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 1,490,006	\$ (269,183)	\$ 1,220,823
HEALTHY FAMILIES - FFP		0	0	0
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 1,490,006</u>	<u>\$ (269,183)</u>	<u>\$ 1,220,823</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 3,576,645	\$ (379,611)	\$ 3,197,034
HEALTHY FAMILIES - FFP		16,603	(905)	15,698
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 3,593,248</u>	<u>\$ (380,516)</u>	<u>\$ 3,212,732</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch 4)	<u>1,902,000</u>	<u>*</u> (203,107)	<u>\$ 1,698,893</u>

*Note: The As Settled amount includes a refund of \$584 to the State subsequent to the initial EPSDT settlement. (Refer to Adjustment 57)

SCHEDULE 2

**SISKIYOU COUNTY BEHAVIORAL HEALTH
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004**

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
<u>Total Medi-Cal Gross Reimbursement</u>				
1	Inpatient SD/MC and Crossover (MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2	Outpatient SD/MC and Crossover (MH 1968, Ln 11, 11A)	3,584,070	(175,898)	3,408,172
3	Enhanced SD/MC (Children) - I/P (MH1968, Ln 16, 16A)	0	0	0
4	Enhanced SD/MC (Children) - O/P (MH1968, Ln 16, 16A)	0	0	0
5	Enhanced SD/MC (Refugees) - I/P (MH1968, Ln 22)	0	0	0
6	Enhanced SD/MC (Refugees) - O/P (MH1968, Ln 22)	0	0	0
7	Healthy Families Gross Reimbursement-I/P (MH1968, Ln 27, 27A)	0	0	0
8	Healthy Families Gross Reimbursement-O/P (MH1968, Ln 27, 27A)	23,836	(825)	23,011
9	Total	<u>\$ 3,607,906</u>	<u>\$ (176,723)</u>	<u>\$ 3,431,183</u>

Less: Patient & Other Payer Revenues

10	Inpatient SD/MC and Crossover (MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11	Outpatient SD/MC and Crossover (MH 1968, Ln 28, 28A)	0	0	0
12	Enhanced SD/MC (Children)-I/P (MH 1968, Ln 29)	0	0	0
13	Enhanced SD/MC (Children)-O/P (MH 1968, Ln 29)	0	0	0
14	Enhanced SD/MC (Refugees) - I/P (MH1968, Ln 30)	0	0	0
15	Enhanced SD/MC (Refugees) - O/P (MH1968, Ln 30)	0	0	0
16	Healthy Families Patient Revenue-I/P (MH 1968, Ln 31)	0	0	0
17	Healthy Families Patient Revenue-O/P (MH 1968, Ln 31)	0	0	0
18	Total	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Net Reimbursement for Direct Services

19	Inpatient SD/MC (Incl Children Enhanced) (Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20	Outpatient SD/MC (Incl Children Enhanced) (Ln 2,4 - Ln 11,13)	3,584,070	(175,898)	3,408,172
21	Enhanced SD/MC (Refugees)-I/P (Ln 5 - Ln 14)	0	0	0
22	Enhanced SD/MC (Refugees)-O/P (Ln 6 - Ln 15)	0	0	0
23	Healthy Families-I/P (Ln 7 - Ln 16)	0	0	0
24	Healthy Families-O/P (Ln 8 - Ln 17)	23,836	(825)	23,011
25	Total	<u>\$ 3,607,906</u>	<u>\$ (176,723)</u>	<u>\$ 3,431,183</u>

Medi-Cal MAA Reimbursement

26	Service Functions 01-09 (MH1979, Ln 11, Col A)	\$ 0	\$ 0	\$ 0
27	Service Functions 11-19, 31-39 (MH1979, Ln 12, Col A)	0	0	0
28	Service Functions 21-19 (MH1979, Ln 13, Col A)	0	0	0
29	Total	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE 2a

**SISKIYOU COUNTY BEHAVIORAL HEALTH
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004**

COUNTY OPERATED FEDERAL

			As Settled	Audit Adjustments	As Audited
<u>Amount Negotiated Rates Exceed Cost</u>					
30	Inpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31	Outpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	0	0	0
32	Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33	Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34	Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35	Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36	Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37	Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 957,263	\$ (102,638)	\$ 854,625
38	Medi-Cal Administration	(MH 1979, Ln 5)	\$ 194,274	\$ (25,559)	\$ 168,715
39	Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 194,274</u>	<u>\$ (25,559)</u>	<u>\$ 168,715</u>

Healthy Families Administrative Reimbursement

40	Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 2,384	\$ (83)	\$ 2,301
41	Healthy Families Administration	(MH1979, Ln 9)	\$ 1,710	\$ (571)	\$ 1,139
42	Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 1,710</u>	<u>\$ (571)</u>	<u>\$ 1,139</u>

Utilization Review Reimbursement

43	Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 51,907	\$ (2,523)	\$ 49,384
44	Other Medi-Cal U.R	(MH1979, Ln 15, Col. D)	<u>\$ 82,218</u>	<u>\$ (3,996)</u>	<u>\$ 78,222</u>

Net SD/MC Reimbursement - FFP

45	Direct Services	(MH1979, Ln 16,16A)	\$ 1,909,462	\$ (93,757)	\$ 1,815,705
46	Enhanced (Children)	(MH1979, Ln 17,17A)	0	0	0
47	Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48	MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49	Administrative Reimbursement	(MH1979, Ln 6)	97,137	(12,780)	84,358
50	U R Skilled Professional	(MH1979, Ln 14)	38,930	(1,892)	37,038
51	U R Other	(MH1979, Ln 15)	41,109	(1,998)	39,111
52	Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53	Subtotal- FFP		<u>\$ 2,086,638</u>	<u>\$ (110,427)</u>	<u>\$ 1,976,211</u>

54	Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55	Quality Assurance Review Results	(Adj #)	0	0	0

56	Total SD/MC Reimbursement - FFP		<u>\$ 2,086,638</u>	<u>\$ (110,427)</u>	<u>\$ 1,976,211</u>
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Net Healthy Families Reimbursement - FFP

57	Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 15,492	\$ (535)	\$ 14,957
58	Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59	Administrative Reimbursement	(MH1979, Ln 10)	1,111	(371)	740
60	Total Healthy Families Reimbursement - FFP		<u>\$ 16,603</u>	<u>\$ (905)</u>	<u>\$ 15,698</u>

61	Total - FFP (Ln 56 + Ln 60)		<u>\$ 2,103,241</u>	<u>\$ (111,332)</u>	<u>\$ 1,991,909</u>
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(To Sch. 1)

[illegible]

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(To Sch 1)

SCHEDULE 4

**SISKIYOU COUNTY BEHAVIORAL HEALTH
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2004**

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors) (Adj. 47)	\$ 6,381,756	\$ (684,257)	\$ 5,697,499
(2) Total SD/MC Claims (adj. 48, 50 & 52)	8,301,062	(1,423)	8,299,639
(3) Percent % (Line 1/Line 2)	0.77	(0.08)	0.69
(4) EPSDT Claims (Adj. 49, 51 & 53)	5,876,742	(1,423)	5,875,319
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	4,518,039	(484,632)	4,033,407
(6) Cost Settled Baseline for EPSDT	200,435	0	200,435
(7) Net Cost Settlement Amount (Line 5 - Line 6)	4,317,604	(484,632)	3,832,972
(8) 46.70% of Cost Settlement Amount (Line 7 x 46.70%)	2,016,321	(226,323)	1,789,998
(8a) FY 2001-02 EPSDT Settlement	878,950	0	878,950
(8b) Annual Local Growth (L. 8 - 8a)	1,137,371	(226,323)	911,048
(9) County Match 10% of Local Growth (8b x 10%)	113,737	(22,632)	91,105
(10) Net Cost Settlement Amount (L. 8 - 9) (Adj. 54)	1,902,584	(203,691)	1,698,893
(11) SGF Distribution (Settled and Audited) (Adj. 57)	1,902,584	(584)	1,902,000
(12) SGF Due County (State) (Adj. 58)	<u>\$ 0.00</u>	<u>\$ (203,107)</u>	<u>\$ (203,107)</u>

(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2001-2002, includes increase for FFS/MC provider rate increase
- (9) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (10) Amount owed back to the state cannot be more than was advanced or settled.

AUDIT ADJUSTMENTS

Provider Siskiyou County				Provider Number 00047	No. of Adj. 58	Fiscal Period Ended 06/30/04	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 194,274	\$ (25,559)	\$ 168,715
2	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	1,710	(571)	1,139
3	MH 1960	11	C	NON SD/MC ADMINISTRATION	34,427	26,130	60,557
Info.	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	<u>\$ 230,411</u>	<u>0</u>	<u>\$ 230,411</u>
				To allocate Total administrative costs based on the audited gross cost method percentages of 75.89% for SD/MC, .49% for HFP, and 23.62% for Non SD/MC Administration.			
4	MH1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	\$ 51,907	\$ (2,523)	\$ 49,384
5	MH1960	14	C	OTHER SD/MC UTILIZATION REVIEW	82,218	(3,996)	78,222
6	MH1960	15	C	NON-SD/MC UTILIZATION REVIEW	23,561	6,519	30,080
info.	MH1960	16	C	TOTAL UTILIZATION REVIEW COSTS	<u>\$ 157,686</u>	<u>\$ 0</u>	<u>\$ 157,686</u>
				To allocate Total Utilization Review Costs based on the audited gross cost method percentage of 83.85% SPMP and 16.15 % for Non-SD/MC UR costs			
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
7	MH 1964	4	A	DAY SERVICES (MODE 10)	\$ 330,260	\$ 7,804	\$ 338,064
8	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2)	3,909,727	(7,804)	3,901,923
Info	MH 1964	6	A	OUTREACH SERVICES (MODE 45)	400,452	0	400,452
Info	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	14,029	0	14,029
Info	MH 1964			TOTAL	<u>\$ 4,654,468</u>	<u>\$ (0)</u>	<u>\$ 4,654,468</u>
				To distribute revised direct services cost to Day Services, Outpatient Services, Outreach Services, MAA, and Support Services. The Medi-Cal reimbursed direct service cost are distributed based on relative value computation.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
Siskiyou County				00047	58	06/30/04	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO REPORTED SD/MC UNITS			
				COUNTY PROVIDERS - PROGRAMS 1 AND 2			
9	(MH1966) MH 1901B	TOTAL	E	MEDI-CAL UNITS - 07/01/02 to 09/30/02	422,412	332,549	754,961 *
10	MH 1901B	TOTAL	F	MEDI-CAL UNITS - 10/01/02 to 06/30/04	1,464,025	865,469	2,329,494 *
11	MH 1901B	TOTAL	H	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	0	21,929	21,929 *
12	MH 1901B	TOTAL	I	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04	0	106,896	106,896 *
13	MH 1901B	TOTAL	M	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	0	2,489	2,489 *
14	MH 1901B	TOTAL	N	ENHANCED - CHILDREN - 10/01/02 to 06/30/04	0	12,627	12,627 *
Info	MH 1901B	TOTAL	Q	ENHANCED - REFUGEES	0	0	0 *
15	MH 1901B	TOTAL	R	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	5,813	22	5,835 *
16	MH 1901B	TOTAL	S	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04	10,064	(760)	9,304 *
Info				TOTAL	<u>1,902,314</u>	<u>1,341,221</u>	<u>3,243,535</u>
				To adjust the the above As-Settled (MH 1966) units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated September 5, 2008 (Excluding DCS Disallowed claims). Program 2 TBS and ASO units are included. Copies of work papers have been provided to the County.			
17	(MH1966) MH 1901B	TOTAL	E	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 754,961	(318,005)	436,956 *
18	MH 1901B	TOTAL	F	MEDI-CAL UNITS - 10/01/02 to 06/30/04	** 2,329,494	(990,873)	1,338,621 *
Info	MH 1901B	TOTAL	H	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 21,929	0	21,929 *
Info	MH 1901B	TOTAL	I	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04	** 106,896	0	106,896 *
Info	MH 1901B	TOTAL	M	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 2,489	0	2,489 *
Info	MH 1901B	TOTAL	N	ENHANCED - CHILDREN - 10/01/02 to 06/30/04	** 12,627	0	12,627 *
Info	MH 1901B	TOTAL	Q	ENHANCED - REFUGEES	** 0	0	0 *
Info	MH 1901B	TOTAL	R	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 5,835	0	5,835 *
Info	MH 1901B	TOTAL	S	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04	** 9,304	0	9,304 *
Info				TOTAL	<u>3,243,535</u>	<u>(1,308,878)</u>	<u>1,934,657</u>
				To show a reclassification of units from the County per State DMH Approved Claims Report to account for Contract Provider's units billed under County's Legal Entity number.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
Siskiyou County				00047	58	06/30/04	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
Info	(MH1966)						
19	MH 1901B	TOTAL	E	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 436,956	0	436,956 *
	MH 1901B	TOTAL	F	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 1,338,621	(447)	1,338,174 *
Info	MH 1901B	TOTAL	H	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 21,929	0	21,929 *
Info	MH 1901B	TOTAL	I	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 106,896	0	106,896 *
Info	MH 1901B	TOTAL	M	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 2,489	0	2,489 *
Info	MH 1901B	TOTAL	N	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	** 12,627	0	12,627 *
Info	MH 1901B	TOTAL	Q	ENHANCED - REFUGEES	** 0	0	0 *
Info	MH 1901B	TOTAL	R	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 5,835	0	5,835 *
Info	MH 1901B	TOTAL	S	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 9,304	0	9,304 *
Info				TOTAL	<u>1,934,657</u>	<u>(447)</u>	<u>1,934,210</u>
				<p>To adjust the above units of service/time per revised State DMH Approved Claims Report for Contract Provider unit reclassification, to incorporate the results of the EPSDT audit findings. Program 2 TBS and ASO units are included. The EPSDT audit was conducted by the State DMH Oversight Branch. The recoupment letter dated March 3, 2008 was used to determine that only the sampled units with errors were disallowed to determine the recoupment amount. Copies of work papers have been provided to the County.</p>			
20	(MH1966)						
	MH 1901B	TOTAL	E	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 436,956	(14,544)	422,412 *
21	MH 1901B	TOTAL	F	MEDI-CAL UNITS - 10/01/02 to 06/30/04	** 1,338,174	125,851	1,464,025 *
22	MH 1901B	TOTAL	H	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 21,929	(21,929)	0 *
23	MH 1901B	TOTAL	I	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04	** 106,896	(106,896)	0 *
24	MH 1901B	TOTAL	M	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 2,489	(2,489)	0 *
25	MH 1901B	TOTAL	N	ENHANCED - CHILDREN - 10/01/02 to 06/30/04	** 12,627	(12,627)	0 *
info	MH 1901B	TOTAL	Q	ENHANCED - REFUGEES	** 0	0	0 *
26	MH 1901B	TOTAL	R	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 5,835	(22)	5,813 *
27	MH 1901B	TOTAL	S	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04	** 9,304	760	10,064 *
info				TOTAL	<u>1,934,210</u>	<u>(31,896)</u>	<u>1,902,314</u>
				<p>To adjust the above Adjusted DMH Approved Claims units of service/time to agree to the County records. Since the County did not submit the County records, the As-Settled units were accepted as the County records. Program 2 TBS and ASO units are included.</p>			
				<p>* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.</p>			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
Siskiyou County				00047	58	06/30/04	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
Info	(MH1966)						
28	MH 1901B	TOTAL	E	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 422,412	0	422,412 *
Info	MH 1901B	TOTAL	F	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 1,464,025	(447)	1,463,578 *
Info	MH 1901B	TOTAL	H	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 0	0	0 *
Info	MH 1901B	TOTAL	I	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 0	0	0 *
Info	MH 1901B	TOTAL	M	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 0	0	0 *
Info	MH 1901B	TOTAL	N	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	** 0	0	0 *
Info	MH 1901B	TOTAL	Q	ENHANCED - REFUGEES	** 0	0	0 *
29	MH 1901B	TOTAL	R	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 5,813	0	5,813 *
30	MH 1901B	TOTAL	S	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 10,064	0	10,064 *
Info				TOTAL	<u>1,902,314</u>	<u>(447)</u>	<u>1,901,867</u>
				<p>To adjust the above settled units used in lieu of county records to incorporate the results of the EPSDT audit findings. Program 2 TBS and ASO units are included. The EPSDT audit was conducted by the State DMH Oversight Branch. The recoupment letter dated March 3, 2008 was used to determine that only the sampled units with errors were disallowed to determine the recoupment amount. Copies of work papers have been provided to the County.</p>			
31	(MH1966)						
32	MH 1901B	TOTAL	E	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 422,412	(10,656)	411,756 *
33	MH 1901B	TOTAL	F	MEDI-CAL UNITS - 10/01/02 to 06/30/04	** 1,463,578	(71,909)	1,391,669 *
34	MH 1901B	TOTAL	H	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 0	9,724	9,724 *
info	MH 1901B	TOTAL	I	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04	** 0	42,533	42,533 *
info	MH 1901B	TOTAL	M	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 0	0	0 *
info	MH 1901B	TOTAL	N	ENHANCED - CHILDREN - 10/01/02 to 06/30/04	** 0	0	0 *
info	MH 1901B	TOTAL	Q	ENHANCED - REFUGEES	** 0	0	0 *
info	MH 1901B	TOTAL	R	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 5,813	0	5,813 *
35	MH 1901B	TOTAL	S	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04	** 10,064	(760)	9,304 *
info				TOTAL	<u>1,901,867</u>	<u>(31,068)</u>	<u>1,870,799</u>
				<p>To adjust the above units per adjusted county records to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. Program 2 TBS and ASO units are included. Copies of work papers have been provided to the county.</p>			
				<p>* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.</p>			

AUDIT ADJUSTMENTS

Provider Siskiyou County				Provider Number 00047	No. of Adj. 58	Fiscal Period Ended 06/30/04	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
info	(MH1966)						
36	MH 1901B	TOTAL	E	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 411,756	0	411,756
info	MH 1901B	TOTAL	F	MEDI-CAL UNITS - 10/01/02 to 06/30/04	** 1,391,669	(1,185)	1,390,484
info	MH 1901B	TOTAL	H	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 9,724	0	9,724
info	MH 1901B	TOTAL	I	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04	** 42,533	0	42,533
info	MH 1901B	TOTAL	M	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 0	0	0
info	MH 1901B	TOTAL	N	ENHANCED - CHILDREN - 10/01/02 to 06/30/04	** 0	0	0
info	MH 1901B	TOTAL	Q	ENHANCED - REFUGEES	** 0	0	0
info	MH 1901B	TOTAL	R	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 5,813	0	5,813
info	MH 1901B	TOTAL	S	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04	** 9,304	0	9,304
				TOTAL	<u>1,870,799</u>	<u>(1,185)</u>	<u>1,869,614</u>
				To adjust the above audited SD/MC units to exclude the additional units in excess of total units. Copies of work papers have been provided to the county.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Siskiyou County				Provider Number 00047	No. of Adj. 58	Fiscal Period Ended 06/30/04	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS CONTRACT PROVIDERS</u>			
37	(MH1966) MH 1901B	TOTAL	E	MEDI-CAL UNITS - 07/01/02 to 09/30/02	318,115	(318,115)	0 *
38	MH 1901B	TOTAL	F	MEDI-CAL UNITS - 10/01/02 to 06/30/04	1,227,046	(1,227,046)	0 *
Info	MH 1901B	TOTAL	H	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	0	0	0 *
Info	MH 1901B	TOTAL	I	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04	0	0	0 *
Info	MH 1901B	TOTAL	M	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	0	0	0 *
Info	MH 1901B	TOTAL	N	ENHANCED - CHILDREN - 10/01/02 to 06/30/04	0	0	0 *
Info	MH 1901B	TOTAL	Q	ENHANCED - REFUGEES	0	0	0 *
Info	MH 1901B	TOTAL	R	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	0	0	0 *
Info	MH 1901B	TOTAL	S	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04	0	0	0 *
Info				TOTAL	<u>1,545,161</u>	<u>(1,545,161)</u>	<u>0</u>
				To adjust the as settled (MH 1966) SD/MC units of service/time for the County's contract providers to agree with the State DMH Approved claims Report dated September 5, 2008. Copies of workpapers have been provided to the county.			
39	(MH1966) MH 1901B	TOTAL	E	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 0	318,005	318,005 *
40	MH 1901B	TOTAL	F	MEDI-CAL UNITS - 10/01/02 to 06/30/04	** 0	990,873	990,873 *
Info	MH 1901B	TOTAL	H	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 0	0	0 *
Info	MH 1901B	TOTAL	I	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04	** 0	0	0 *
Info	MH 1901B	TOTAL	M	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 0	0	0 *
Info	MH 1901B	TOTAL	N	ENHANCED - CHILDREN - 10/01/02 to 06/30/04	** 0	0	0 *
Info	MH 1901B	TOTAL	Q	ENHANCED - REFUGEES	** 0	0	0 *
Info	MH 1901B	TOTAL	R	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 0	0	0 *
Info	MH 1901B	TOTAL	S	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04	** 0	0	0 *
Info				TOTAL	<u>0</u>	<u>1,308,878</u>	<u>1,308,878</u>
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to reflect reclassification of units billed for the Contract Providers using the County's Legal Entity number. Copies of work papers have been provided to the county.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
Siskiyou County				00047	58	06/30/04	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>CONTRACT PROVIDERS</u>			
41	(MH1966) MH 1901B	TOTAL	E	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 318,005	110	318,115 *
42	MH 1901B	TOTAL	F	MEDI-CAL UNITS - 10/01/02 to 06/30/04	** 990,873	152,542	1,143,415 *
info	MH 1901B	TOTAL	H	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 0	0	0 *
info	MH 1901B	TOTAL	I	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04	** 0	0	0 *
info	MH 1901B	TOTAL	M	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 0	0	0 *
info	MH 1901B	TOTAL	N	ENHANCED - CHILDREN - 10/01/02 to 06/30/04	** 0	0	0 *
info	MH 1901B	TOTAL	Q	ENHANCED - REFUGEES	** 0	0	0 *
info	MH 1901B	TOTAL	R	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 0	0	0 *
info	MH 1901B	TOTAL	S	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04	** 0	0	0 *
				TOTAL	<u>1,308,878</u>	<u>152,652</u>	<u>1,461,530</u>
				To adjust the above Adjusted DMH Approved Claims units of service/time to agree to the County records. Since the County did not submit the County records, the As-Settled units were accepted as the County records.			
	(MH1966) MH 1901B	TOTAL	E	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 318,115	(110)	318,005
	MH 1901B	TOTAL	F	MEDI-CAL UNITS - 10/01/02 to 06/30/04	** 1,143,415	(205,114)	938,301
	MH 1901B	TOTAL	H	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 0	0	0
	MH 1901B	TOTAL	I	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04	** 0	0	0
	MH 1901B	TOTAL	M	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 0	0	0
	MH 1901B	TOTAL	N	ENHANCED - CHILDREN - 10/01/02 to 06/30/04	** 0	0	0
	MH 1901B	TOTAL	Q	ENHANCED - REFUGEES	** 0	0	0
	MH 1901B	TOTAL	R	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 0	0	0
	MH 1901B	TOTAL	S	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04	** 0	0	0
				TOTAL	<u>1,461,530</u>	<u>(205,224)</u>	<u>1,256,306</u>
				To adjust the above SD/MC units reconciled to the Adjusted As Settled in lieu of county records to incorporate the controls of the lower of the county records or the State DMH Approved Claims Report. Since the county did not submit the County records, the settled units were accepted as the "County Records." Copies of work papers have been provided to the county.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Siskiyou County				Provider Number 00047	No. of Adj. 58	Fiscal Period Ended 06/30/04	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>			
43	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.	\$ 2,797,686	\$ (508,359)	\$ 2,289,327
44	MH 1979	23	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	\$ 2,086,639	\$ (110,428)	\$ 1,976,211
45	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	\$ 16,604	\$ (906)	\$ 15,698
					\$ <u>2,103,243</u>	\$ <u>(111,334)</u>	\$ <u>1,991,909</u>
				To adjust the SD/MC (FFP), Enhanced (FFP) and Healthy Families (FFP) due to adjustments to costs, revenues, and to the units of service/time.			
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT CONTRACT PROVIDERS</u>			
46	MH 1979	23	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	\$ 1,490,006	\$ (269,183)	\$ 1,220,823
info	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	\$ 0	\$ 0	\$ 0
					\$ <u>1,490,006</u>	\$ <u>(269,183)</u>	\$ <u>1,220,823</u>
				To adjust the SD/MC (FFP) and Healthy Families (FFP) due to adjustments to revenues and units of service/time.			
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
47	SCH 4	1	3	SD/MC ACTUALS To adjust SD/MC actuals as a result of adjustments to total computable MediCal Costs as reflected in the MH 1979 forms for both the County Program and its contract providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only.	\$ 6,381,756	\$ (684,257)	\$ 5,697,499
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
Siskiyou County				00047	58	06/30/04	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
48	SCH 4	2	3	TOTAL SD/MC CLAIMS	\$ 8,301,062	\$ (25,043)	\$ 8,276,019 *
49	SCH 4	4	3	EPSDT CLAIMS	\$ 8,301,062	\$ (25,043)	\$ 8,276,019 *
				To adjust total SD/MC claims and EPSDT claims to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from April 1, 2004 through June 30, 2004. This represents the original recoupment.			
50	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 8,276,019	\$ 25,043	\$ 8,301,062 *
51	SCH 4	4	3	EPSDT CLAIMS	** \$ 8,276,019	\$ 25,043	\$ 8,301,062 *
				To adjust total SD/MC claims and EPSDT claims to reverse the original recoupment included in adjustments 44 and 45 above. The revised findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustments 48 and 49 below.			
52	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 8,301,062	\$ (1,423)	\$ 8,299,639
53	SCH 4	4	3	EPSDT CLAIMS	** \$ 8,301,062	\$ (1,423)	\$ 8,299,639
				To adjust total SD/MC claims and EPSDT claims to include the results of the Department's revised audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from April 1, 2004 through June 30, 2004. This represents the revised recoupment.			
54	SCH 4	10	3	NET COST SETTLEMENT AMOUNT	\$ 1,902,584	\$ (203,691)	\$ 1,698,893
				To adjust net cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medical), total SD/MC claims and EPSDT claims.			
55	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION	\$ 1,902,584	\$ (10,275)	\$ 1,892,309 **
				To adjust State General Fund Distribution to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from April 1, 2004 through June 30, 2004. This represents the SGF original recoupment.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Siskiyou County				Provider Number 00047	No. of Adj. 58	Fiscal Period Ended 06/30/03	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Audited
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
56	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION ** To adjust State General Fund Distribution to reverse the original SGF recoupment included in adjustment 51 above. The revised findings affecting "State General Fund Distribution" will be taken in adjustments 53 below.	\$ 1,892,309	\$ 10,275	\$ 1,902,584 *
57	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION ** To adjust the State General Fund Distribution to reflect the results of the revised EPSDT findings included in the final report dated March 3, 2008.	\$ 1,902,584	\$ (584)	\$ 1,902,000
58	SCH 4	12	3	STATE GENERAL FUNDS DUE STATE To adjust State General Funds due State as a result of adjustments to Cost Settlement Amount and State General Fund Distribution as follows: Audited Net Cost Settlement Amount Adj. 54 \$ 1,698,893 Less Audited State General Fund Distrib Adj. 57 \$(1,902,000) Net State General Funds due to State Adj. 58 <u>\$ (203,107)</u>	\$ 0	\$ (203,107)	\$ (203,107)
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS

MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: SISKIYOU

County Code: 47

Legal Entity: SISKIYOU COUNTY BEHAVIORAL H		A	B	C
Legal Entity Number: 00047		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	3,194,121	5,124,775	8,318,896
2	Encumbrances		60,055	60,055
3	Less: Payments to Contract Providers (County Only)		(3,220,992)	(3,220,992)
4	Other Adjustments from MH 1962		(115,395)	(115,395)
5	Total Costs Before Medi-Cal Adjustments	3,194,121	1,848,443	5,042,564
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			5,042,564
	Administrative Costs (County Only)			
9	SD/MC Administration			168,715
10	Healthy Families Administration			1,139
11	Non-SD/MC Administration			60,557
12	Total Administrative Costs			230,411
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			49,384
14	Other SD/MC Utilization Review			78,222
15	Non-SD/MC Utilization Review			30,080
16	Total Utilization Review Costs			157,686
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			4,654,467
19	Total Costs - Lines 9 through 18			5,042,564

Crosscheck

4,654,467

OK

5,042,564

OK

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
 OTHER ADJUSTMENTS
 MH 1962 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: SISKIYOU
 County Code: 47

Legal Entity: SISKIYOU COUNTY BEHAVIORAL H		A	B	C
Legal Entity Number: 00047		Salaries and Benefits	Other	Total Adjustments
1	INPATIENT COST		(27,817)	(27,817)
2	0203 COST REMOVALS		(87,578)	(87,578)
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		(115,395)	(115,395)

Crosscheck
 -115,395

OK

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
 ALLOCATION OF COSTS TO MODES OF SERVICE
 MH 1964 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: SISKIYOU
 County Code: 47

Legal Entity: SISKIYOU COUNTY BEHAVIORAL HEALTH		A
Legal Entity Number: 00047		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	4,654,467
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	338,064
5	Outpatient Services (Mode 15 Program 1 + Program 2)	3,901,922
6	Outreach Services (Mode 45)	400,452
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	14,029
9	Total - Lines 2 through 8	4,654,467

Crosscheck
 OK

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SISKIYOU County Code: 47			CR	CR	CR	CR	CR
Legal Entity: SISKIYOU COUNTY BEHAVIORAL HEALTH			A	B	C	D	E
Legal Entity Number: 00047				Service	Service	Service	Service
Mode: 10 - Day Services			Mode Total	Function	Function	Function	Function
1	Allocation Percentage		100.00%	95	85	96	65
2	Total Units			43,333	23,533	14,511	12,403
3	Gross Cost		338,064	146,477	79,549	49,043	41,925
4	Cost per Unit			81.60	125.87	81.60	57.12
5	SMA per Unit			118.94	183.46	118.94	63.27
6	Published Charge per Unit			118.94		118.94	
7	Negotiated Rate / Cost per Unit						
8	Medi-Cal Units	07/01/03 - 09/30/03		478			
8A		10/01/03 - 06/30/04		560	609		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03					
9A		10/01/03 - 06/30/04					
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03					
10A		10/01/03 - 06/30/04					
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04					
11	Healthy Families (SED) Units	07/01/03 - 09/30/03					
11A		10/01/03 - 06/30/04					
12	Non-Medi-Cal Units			757	23	601	734
13	Medi-Cal Costs	07/01/03 - 09/30/03	39,006	39,006			
13A		10/01/03 - 06/30/04	122,352	45,698	76,654		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	56,853	56,853			
14A		10/01/03 - 06/30/04	178,334	66,606	111,727		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	56,853	56,853			
15A		10/01/03 - 06/30/04	66,606	66,606			
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03					
16A		10/01/03 - 06/30/04					
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03					
17A		10/01/03 - 06/30/04					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03					
18A		10/01/03 - 06/30/04					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03					
19A		10/01/03 - 06/30/04					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03					
20A		10/01/03 - 06/30/04					
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03					
21A		10/01/03 - 06/30/04					
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03					
22A		10/01/03 - 06/30/04					
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03					
23A		10/01/03 - 06/30/04					
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03					
24A		10/01/03 - 06/30/04					
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04					
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04					
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04					
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04					
29	Healthy Families Costs	07/01/03 - 09/30/03					
29A		10/01/03 - 06/30/04					
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03					
30A		10/01/03 - 06/30/04					
31	Healthy Families Published Charges	07/01/03 - 09/30/03					
31A		10/01/03 - 06/30/04					
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03					
32A		10/01/03 - 06/30/04					
33	Non-Medi-Cal Costs		176,706	61,773	2,895	49,043	41,925
							21,070

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SISKIYOU County Code: 47			CR	CR	CR	CR	CR	CR	CR	CR
Legal Entity SISKIYOU COUNTY BEHAVIORAL HEALTH			A	B	C	D	E	F	G	H
Legal Entity Number 00047			Mode Total	Service Function 01	Service Function 40	Service Function 60	Service Function 70	Service Function 02	Service Function 48	Service Function 61
Mode: 15 - Outpatient (Program 1)										
1	Allocation Percentage		100.00%	6.59%	62.66%	22.07%	5.67%	0.16%	2.46%	0.37%
2	Total Units			204,609	1,507,744	286,761	91,546	5,029	59,287	4,839
3	Gross Cost		3,895,971	256,892	2,441,267	859,760	221,084	6,314	95,995	14,508
4	Cost per Unit			1.26	1.62	3.00	2.42	1.26	1.62	3.00
5	SMA per Unit			1.83	2.36	4.37	3.52	1.83	2.36	4.37
6	Published Charge per Unit			1.83	2.36	4.37	3.52	1.83	2.36	4.37
7	Negotiated Rate / Cost per Unit									
8	Medi-Cal Units	07/01/03 - 09/30/03		51,012	289,619	56,485	8,854		5,068	
8A		10/01/03 - 06/30/04		126,034	1,024,627	149,113	21,372		52,219	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03				6,770				
9A		10/01/03 - 06/30/04				30,251				
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03								
10A		10/01/03 - 06/30/04								
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04								
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		4,139	799	65	345		465	
11A		10/01/03 - 06/30/04		3,073	4,121	575			1,535	
12	Non-Medi-Cal Units			20,351	188,578	43,502	60,975	5,029		4,839
13	Medi-Cal Costs	07/01/03 - 09/30/03	731,925	64,047	468,937	169,352	21,382		8,206	
13A		10/01/03 - 06/30/04	2,400,498	158,239	1,659,027	447,067	51,613		84,551	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,066,819	93,352	683,501	246,839	31,166		11,960	
14A		10/01/03 - 06/30/04	3,498,852	230,642	2,418,120	651,624	75,229		123,237	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,066,819	93,352	683,501	246,839	31,166		11,960	
15A		10/01/03 - 06/30/04	3,498,852	230,642	2,418,120	651,624	75,229		123,237	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03								
16A		10/01/03 - 06/30/04								
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	20,298			20,298				
17A		10/01/03 - 06/30/04	90,698			90,698				
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	29,585			29,585				
18A		10/01/03 - 06/30/04	132,197			132,197				
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	29,585			29,585				
19A		10/01/03 - 06/30/04	132,197			132,197				
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03								
20A		10/01/03 - 06/30/04								
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03								
21A		10/01/03 - 06/30/04								
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03								
22A		10/01/03 - 06/30/04								
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03								
23A		10/01/03 - 06/30/04								
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03								
24A		10/01/03 - 06/30/04								
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04								
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04								
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04								
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04								
29	Healthy Families Costs	07/01/03 - 09/30/03	8,271	5,197	1,294	195	833		753	
29A		10/01/03 - 06/30/04	14,740	3,858	6,673	1,724			2,485	
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	12,056	7,574	1,886	284	1,214		1,097	
30A		10/01/03 - 06/30/04	21,485	5,624	9,726	2,513			3,623	
31	Healthy Families Published Charges	07/01/03 - 09/30/03	12,056	7,574	1,886	284	1,214		1,097	
31A		10/01/03 - 06/30/04	21,485	5,624	9,726	2,513			3,623	
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03								
32A		10/01/03 - 06/30/04								
33	Non-Medi-Cal Costs		629,541	25,551	305,337	130,427	147,255	6,314	(0)	14,508

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SISKIYOU
County Code: 47

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Legal Entity SISKIYOU COUNTY BEHAVIORAL HEALTH			A	B	C	D	E	F	G
Legal Entity Number: 00047			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 2)				58	49				
1	Allocation Percentage		100.00%	57.07%	42.93%				
2	Total Units			16,190	4,050				
3	Gross Cost		5,951	3,396	2,555				
4	Cost per Unit			0.21	0.63				
5	SMA per Unit			2.36	2.36				
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		240					
8A		10/01/03 - 06/30/04		15,950					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units								
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units				4,050				
13	Medi-Cal Costs	07/01/03 - 09/30/03	50	50					
13A		10/01/03 - 06/30/04	3,346	3,346					
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	566	566					
14A		10/01/03 - 06/30/04	37,642	37,642					
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		10/01/03 - 06/30/04							
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs								
26	Enhanced SD/MC (Refugees) SMA Upper Limits								
27	Enhanced SD/MC (Refugees) Published Charges								
28	Enhanced SD/MC (Refugees) Negotiated Rates								
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		2,555		2,555				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: SISKIYOU
County Code: 47

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Legal Entity: SISKIYOU COUNTY BEHAVIORAL HEALTH		A	B	C	D	E	F	G
Legal Entity Number: 00047		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach			20	21				
1	Allocation Percentage		100.00%	43.50%	56.50%			
2	Total Units		3,757	4,707				
3	Gross Cost	400,452	174,196	226,256				
4	Cost per Unit		46.37	48.07				
5	Non-Medi-Cal Units		3,757	4,707				
6	Non-Medi-Cal Costs	400,452	174,196	226,256				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

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FISCAL YEAR 2003 - 2004

County: SISKIYOU
County Code: 47

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Legal Entity: SISKIYOU COUNTY BEHAVIORAL HEALTH		A	B	C	D	E	F	G
Legal Entity Number: 00047		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support			40	30				
1	Allocation Percentage		100.00%	20.88%	79.12%			
2	Total Units		379	370				
3	Gross Cost	14,029	2,929	11,100				
4	Cost per Unit		7.73	30.00				
5	Non-Medi-Cal Units (Same as Line 2)		379	370				
6	Non-Medi-Cal Costs (Same as Line 3)	14,029	2,929	11,100				

FISCAL YEAR 2003 - 2004

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County: SISKIYOU
County Code: 47

Legal Entity: SISKIYOU COUNTY BEHAVIORAL HEALTH		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00047		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	54.35% FFP	52.95% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement			3,408,172	3,408,172						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement			2,389,377	2,389,377						
3	Total Medi-Cal Direct Service Gross Reimbursement				5,697,499						
4	Medi-Cal Administrative Reimbursement Limit				854,675						
5	Medi-Cal Administration				168,715						
6	Medi-Cal Administrative Reimbursement				168,715	84,358					84,358
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement			23,011	23,011						
7A	Contract Providers Healthy Families Direct Service Gross Reimbursement										
7B	Total Healthy Families Direct Service Gross Reimbursement				23,011						
8	Healthy Families Administrative Reimbursement Limit				2,301						
9	Healthy Families Administration				1,139						
10	Healthy Families Administrative Reimbursement				1,139				740		740
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin Activities Svc Functions 01 - 09										
12	Medi-Cal Admin Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review Skilled Prof Med Personnel (County Only)				49,384					37,038	37,038
15	Other SD/MC Utilization Review (County Only)				78,227	39,111					39,111
16	SD/MC Net Reimbursement for Direct Services 07/01/03 - 09/30/03			791,279	791,279		430,060				430,060
16A	SD/MC Net Reimbursement for Direct Services 10/01/03 - 06/30/04			2,616,893	2,616,893			1,385,645			1,385,645
17	Enhanced SD/MC Net Reimb (Children) 07/01/03 - 09/30/03										
17A	Enhanced SD/MC Net Reimb (Children) 10/01/03 - 06/30/04										
18	Enhanced SD/MC Net Reimb (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										1,976,211
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh SD/MC										
21	Total SD/MC Reimbursement (FFP)										1,976,211
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										1,976,211
24	Healthy Families Net Reimbursement 07/01/03 - 09/30/03			8,271	8,271				5,376		5,376
24A	Healthy Families Net Reimbursement 10/01/03 - 06/30/04			14,740	14,740				9,581		9,581
25	Total Healthy Families Reimbursement Before Excess FFP										15,698
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										15,698

STATE SHARE OF SD/MC COST

Line 6: Column D minus Column E	84,358
Line 10: Column D minus Column H	399
Line 11: Column D minus Column E	
Line 12: Column D minus Column E	
Line 13: Column D minus Column I	
Line 14: Column D minus Column I	12,346
Line 15: Column D minus Column E	39,111
Line 16: Column D minus Column F	361,219
Line 16A: Column D minus Column G	1,231,248
Line 17: Column D minus Column H	
Line 17A: Column D minus Column H	
Line 18: Column D minus Column H	
Line 24: Column D minus Column H	2,895
Line 24A: Column D minus Column H	5,159
TOTAL STATE SHARE SD/MC COST	1,736,734

MANAGEMENT COMMENTS AND RECOMMENDATIONS

Fiscal Period Ended June 30, 2004

Siskiyou County Community Mental Health Services

1. Non Separation of Providers' Unit of Service

Our review disclosed that the County combines and bills for services provided by Contract and County legal entities under the County legal entity. A legal entity is a distinct organization with separate ownership status and employer identification number and as such its activities should be separately accounted for and not be comingled with another legal entity. Also, the DMH Cost Report Instruction Manual states that organizational providers are required to submit annual cost report.

Audit Authority

1. Center for the Medicare and Medicaid (CMS) Pub. 15-1, Section 2300
2. 42 Code of Federal Regulations 413.20

Recommendation

We recommend that the County should exercise due care to ensure that billing policies and procedures are available to be followed when submitting claims for services provided to Medi-Cal beneficiaries. The policies and procedures should contain a clause that billings submitted to the state for payments will be processed by legal entity, and not as aggregate service provided by the County legal entity.

Also, when services provided by Contract providers with legal entity status are submitted to the State for payment, County should ensure that the activities of each legal entity is appropriately identified with the correct billing codes for proper accounting.

Finally, County should maintain adequate records which are the source for the claimed state reimbursements throughout the year.

Auditee Response